

—AMENDED—
EMPLOYER'S ANNUAL RETURN AND
RECONCILIATION OF HAWAII INCOME TAX
WITHHELD FROM WAGES
FOR CALENDAR YEAR _____

NAME: _____

FEDERAL I.D. NO. _____


HAWAII WITHHOLDING I.D. NO. _____

ATTACH ANY CORRECTED FORMS HW-2 (OR FEDERAL FORMS W-2C)

1. NUMBER OF HW-2 FORMS, COPY A, or FEDERAL FORM W-2C, COPY 11 _____
2. TOTAL WAGES SHOWN ON THESE FORMS (include COLA, 3rd party sick leave, and other benefits)2 \$ _____
3. TOTAL HAWAII INCOME TAX WITHHELD FROM WAGES SHOWN ON THESE FORMS3 \$ _____
- 3a. PENALTIES \$ _____
- 3b. INTEREST \$ _____
- 3c. TOTAL AMOUNT DUE (ADD LINES 3, 3a, and 3b)3c \$ _____
4. PAYMENT OF TAXES WITHHELD BY MONTHS OR CALENDAR QUARTERS, WHICHEVER IS APPLICABLE:
- | | | | |
|-------------------|-------------------|-------------------|-------------------|
| JAN. \$ _____ | APR. \$ _____ | JUL. \$ _____ | OCT. \$ _____ |
| FEB. \$ _____ | MAY. \$ _____ | AUG. \$ _____ | NOV. \$ _____ |
| MAR. \$ _____ | JUN. \$ _____ | SEP. \$ _____ | DEC. \$ _____ |
| 1st QTR. \$ _____ | 2nd QTR. \$ _____ | 3rd QTR. \$ _____ | 4th QTR. \$ _____ |

● ATTACH CHECK OR MONEY ORDER AND FORM VP-1 HERE ●

THIS SPACE FOR DATE RECEIVED STAMP

5. TOTAL PAYMENTS OF TAXES WITHHELD
(FROM LINE 4 PLUS AMOUNT PAID WITH FORM HW-3)5 \$ _____
- 5a. PENALTIES PAID ... \$ _____
- 5b. INTEREST PAID \$ _____
- 5c. TOTAL PAYMENTS MADE (ADD LINES 5, 5a, and 5b)5c \$ _____
6. AMOUNT OF CREDIT TO BE REFUNDED (LINE 5c MINUS LINE 3c)6 \$ _____
7. AMOUNT OF TAXES NOW DUE AND PAYABLE
(LINE 3c MINUS LINE 5c)7 \$ _____
8. **FOR LATE FILING ONLY**  8a PENALTY \$ _____
8b INTEREST .. \$ _____
9. TOTAL AMOUNT NOW DUE AND PAYABLE (ADD LINES 7, 8a, AND 8b)9 \$ _____
10. PLEASE ENTER AMOUNT OF PAYMENT (See Instructions.)10 \$ _____

PAY IN U.S. DOLLARS ON ANY U.S. BANK

MAKE CHECK PAYABLE TO: **"HAWAII STATE TAX COLLECTOR"**.

I DECLARE UNDER THE PENALTIES SET FORTH IN SECTION 231-36, HRS, THAT THIS IS A TRUE AND CORRECT RETURN,
PREPARED IN ACCORDANCE WITH THE WITHHOLDING PROVISIONS OF THE HAWAII INCOME TAX LAW AND THE RULES
ISSUED THEREUNDER.

SIGNATURE _____ TITLE _____ DATE _____

INSTRUCTIONS

THIS FORM IS ONLY USED AFTER THE ORIGINAL RETURN, FORM HW-3, HAS BEEN FILED. It is not necessary to amend both the periodic returns and the Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3.

Please file 2 copies of this amended return and any corrected Statements of Hawaii Income Tax Withheld and Wages Paid (Form HW-2 or federal Form W-2C) with the district office with which the original return was filed.

- Enter your name, the filing period, your Hawaii withholding I.D. number, and your Federal Employer Identification Number.
- Enter on lines 1 through 4 the correct amounts which should have been reported on the original Employer's Annual Return and Reconciliation of Hawaii Income Tax Withheld From Wages, Form HW-3. Entries which were correctly reported on the original return also must be entered on the appropriate line. Failure to do so will result in a change from the correct amount to -0-.
- Enter on lines 5 through 5c the amounts of any tax withheld, penalty, and interest paid with the original periodic returns, the original Form HW-3, as well as any supplemental payments made after the original returns were filed. **REMINDER:** Any payment made first offsets any interest due, then penalty, then tax due.
- If line 3c is less than line 5c, subtract line 3c from line 5c and enter on line 6 the amount of credit to be refunded.
- If line 3c is more than line 5c, subtract line 5c from line 3c and enter the result on line 7.

- Enter on line 10 the amount of payment being made with the amended return. Complete Form VP-1, Tax Payment Voucher. Attach a check or money order payable to "Hawaii State Tax Collector" and Form VP-1 to Form HW-23. Write "HW", the filing period, and your Hawaii withholding I.D. number on the check. If the amended return is being filed after the due date of the original return, include any additional penalty and interest shown on lines 8 and 8b in your payment.
- If you are filing this return just to transmit corrected Forms HW-2 or federal Forms W-2C, enter on line 1 the same number of HW-2s or federal Forms W-2s as on the original Form HW-3. If you are filing this return to transmit HW-2s or federal Forms W-2s not included with the original filing, enter on line 1 the corrected total number of HW-2s or federal Forms W-2s filed.
- Prepare a duplicate copy of this amended return for your files.
- Sign the amended return and file it with the district office with which the original return was filed. See mailing addresses below.

MAILING ADDRESSES:

OAHU DISTRICT OFFICE
P.O. BOX 3827
HONOLULU, HI 96812-3827

HAWAII DISTRICT OFFICE
P.O. BOX 937
HILO, HI 96721-0937

MAUI DISTRICT OFFICE
P.O. BOX 923
WAILUKU, HI 96793-0923

KAUAI DISTRICT OFFICE
P.O. BOX 1686
LIHUE, HI 96766-5686